

## 2004 MICHIGAN Single Business Tax Simplified Return

Issued under authority of P.A. 228 of 1975.

This form may be used instead of the standard Form C-8000, *Single Business Tax Annual Return*, if all of the following conditions apply:

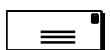
- Gross receipts do not exceed \$9,000,000.
- Adjusted business income, after loss adjustment, does not exceed \$475,000 (\$95,000 for individuals).
- No shareholder or officer has allocated income, after loss adjustment, of more than \$95,000. Attach Form C-8000KC.
- No partner has distributive income, after loss adjustment, of more than \$95,000. Attach Form C-8000KP.
- Filer is not a member of a controlled group or entity under common control.
- Filer is not filing a consolidated return.
- Filer is not apportioning business activity.

<b>1.</b> This return is for calendar year <b>2004</b> or for the following tax year Beginning Date <table border="1"><tr><td>month</td><td>year</td></tr><tr><td></td><td></td></tr></table> Ending Date <table border="1"><tr><td>month</td><td>year</td></tr><tr><td></td><td></td></tr></table>		month	year			month	year			<b>5.</b> Federal Employer ID Number (FEIN) or TR Number <table border="1"><tr><td></td></tr></table>	
month	year										
month	year										
<b>2.</b> Name (Type or Print) DBA Street Address City, State, ZIP Code		<b>6.</b> If discontinued, enter effective date <b>7.</b> Organization Type (check one) a. <input type="checkbox"/> Individual b. <input type="checkbox"/> Fiduciary c. <input type="checkbox"/> Professional Corp. d. <input type="checkbox"/> S Corp. e. <input type="checkbox"/> Other Corp. f. <input type="checkbox"/> Partnership/ g. <input type="checkbox"/> Limited Liability LLC-Partnership Company-Corporation									
<b>3.</b> Business start date	<b>4.</b> Principal Business Activity										

<b>8.</b> Gross receipts .....	<b>9.</b> Business income .....	<b>10.</b> Carryover or carryback of net operating loss or capital loss (cannot be a negative number) .....	<b>11.</b> Compensation and director fees of active shareholders or officers from C-8000KC, lines 6 & 7 .....	<b>12.</b> <b>Adjusted Business Income.</b> Add lines 9 - 11. If negative, enter zero on line 13 .....	<b>13.</b> <b>Tax Before All Other Credits.</b> Multiply line 12 by 2.0% (.02) .....	<b>14.</b> <b>Unincorporated/S Corp. Credit.</b> Multiply line 13 by percent from table in the instructions .....	<b>15.</b> <b>Tax After Nonrefundable Credits.</b> Subtract line 14 from line 13 .....	<b>16.</b> Overpayment credited from prior year .....	<b>17.</b> Estimated tax payments .....	<b>18.</b> Tax paid with request for extension .....	<b>19.</b> Refundable credits from C-8000MC, line 14 .....	<b>20.</b> Total. Add lines 16 - 19 .....	<b>21.</b> <b>Tax Due.</b> Subtract line 20 from line 15. If less than zero, leave blank .....	<b>22.</b> Underpaid estimate penalty and interest from C-8020, line 28 or 40 whichever applies .....	<b>23.</b> Annual return penalty at _____% = _____ and interest = _____ .....	<b>24.</b> <b>Payment Due.</b> Add lines 21 - 23 .....	<b>25.</b> OVERPAYMENT. Subtract line 15 from line 20 .....	<b>26.</b> Enter the amount of overpayment on line 25 to be refunded .....	<b>27.</b> Enter the amount of overpayment on line 25 to be credited forward .....	

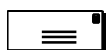
<b>TAXPAYER'S DECLARATION</b> <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No Taxpayer's Signature Print or Type Taxpayer's Name Date Title		<b>PREPARER'S DECLARATION</b> <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> Preparer's Signature Print or Type Preparer's Name Date Business Address, Phone and Identification Number	
--	--	--	--

**WITHOUT PAYMENT** - Mail return to:



Michigan Department of Treasury  
P.O. Box 30059  
Lansing, MI 48909

**WITH PAYMENT** - Pay amount on line 24 and mail check and return to:



Michigan Department of Treasury  
Department 77375  
P.O. Box 77000  
Detroit, MI 48277-0375

Make check payable to "State of Michigan" and print the FEIN and "SBT" on the front of check. Do not staple check to return.

**Due Date:** April 30 or by the last day of the 4th month after the close of the tax year.